

BUDGET
TOP PRIORITY



GOVERNMENT OF TELANGANA
ABSTRACT

Budget Estimates 2024-25– Instructions for the preparation of Number Statement, Budget Estimates 2024-25 and Revised Estimates 2023-24 submission through **on-line** –Issued.

FINANCE (BG) DEPARTMENT

G.O.Ms.No.150

Dated:29.12.2023

Read the following:-

G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017.

* * * * *

ORDER:

According to para 13.19.1 of the budget manual, the heads of departments and other estimating officers should prepare their estimates for both receipts and expenditure in duplicate and send a copy directly to the finance department, and the other to the administrative departments of the secretariat concerned.

2. The legal foundation of legislative control over government expenditure as per article 202 of constitution of India; in respect of every financial year cause to be laid before the house or houses of the legislature of the state a statement of the estimated receipts and expenditure of the state for that year, in this part referred to as the “annual financial statement”. The estimates of expenditure embodied in the annual financial statement shall show separately - (a) the sums required to meet expenditure described by this constitution as expenditure charged upon the consolidated fund of the state; and (b) the sums required to meet other expenditure proposed to be made from the consolidated fund of the state; and shall distinguish expenditure on revenue account from other expenditure.

3. The government budget shall have to be designed for optimal allocation of scarce resources taking into account many socio-political considerations. It is a statement of estimated expenditure and the estimated resources for financing the various schemes, during the ensuing financial year. The budget is prepared keeping in view of the general policy of the government aimed at the welfare of the people and the development of the country. The size and focus of public expenditure in the budget has great relevance in the growth process and in reduction of economic disparities. The main objectives of the budgetary policy are to provide effective administration, improve infrastructure facilities, provide and promote employment opportunities, ensure stability in process, promote economic growth, reduce inequalities, while maintaining fiscal balances and economic sustainability.

Number Statements:

4. According to para 13.2.1 of the budget manual, the heads of departments and the other estimating officers have to submit number statements to the finance department giving particulars of posts of permanent, temporary and supernumerary establishment (both gazetted and non-gazetted) the sanctioned monthly pay, the special pay if any and the fixed allowances attached to the posts or individuals that will be drawn on the 1st April of the following year and number of officers at the each rate of pay for whom provision will be made in the departmental estimates.

5 The heads of departments and the other estimating officers are requested to follow the guidelines given below scrupulously while furnishing number statements for the year 2024-25 to the government.

- i) The cadre strength indicated in the number statements should be in conformity with the cadre strength fixed by Finance (HRM) Department from time to time.
- ii) When a post is upgraded and orders issued by Finance (HRM) Department to this effect, the departments are requested to take action to reduce the post in the lower cadre and increase the higher cadre and when posts are created in the department in addition to the existing sanctioned strength, the departments are requested to take action to include the newly created post in the number statements (regular/supernumerary).
- iii) The departments are requested to enter data for the employees in proforma-VII. The same data will be automatically filled in proforma-I.
- iv) In respect of posts for which salaries paid from grants-in-aid towards salaries, the heads of departments shall submit the number statements separately under respective major, minor and sub-heads of accounts in the proforma-II provided on-line. The HoDs/institutions/ universities etc., who are proposing salaries under 310-311-grants-in-aid towards salary shall submit the employee wise details with concerned government orders in proforma-II. Separate login ID's were provided to the institutions/universities to furnish the details in IFMIS portal.
- v) Public works engineering departments shall submit number statements for employee wise work-charged establishment under various schemes, projects and who are being paid on par with the regular government employees in proforma-III provided on-line.
- vi) The Heads of Departments/ Estimating Officers are requested to submit the details of the services engaged on contract/ outsourcing basis and activity engaged on outsourcing basis to work in various Government Departments, Grant-in-Aid Institutions and other Grants-in-Aid Institutions and also Professionals engaged for a Specific Activity, which were permitted and continued with a specific order issued by Finance (HRM.VII) Department from time to time, in the following proformas;

- Proforma IV – Contract Services (300/301)
 - Proforma IV (A) – Outsourcing Services (300/302)
 - Proforma (IV-B) – Activity Services on outsourcing (300/303)
 - Proforma (IV-C) – Remuneration of Contract/Outsourcing services engaged in Grants-in-Aid Institutions (300/304)
 - Proforma (IV-D) – Remuneration of Contract/ Outsourcing services engaged in Other Grants-in-Aid Institutions (300/305)
 - Proforma IV E – Professionals engaged for specific activities (300/306)
 - Proforma IV (F) - Outsourcing of Sanitation Activity (280/285)
- vii) The number of posts and scale of pay attached to the post shall be furnished in the appendix 'A' (Proforma -V) provided on-line and the same should be in conformity with proforma-VII.
- viii) The Heads of Departments/ Estimating Officers are requested to submit the details of the Home Guards, Anganwadi Workers, Village Revenue Assistants (persons who are still working as VRAs) working on Honorarium basis, Junior Panchayat Secretaries, Daily Wage Employees, Full Time and Part Time, Contingent employees and employees working with consolidated pay equal to the Minium of the Time Scale in corresponding pay scale, which were permitted and continued with a specific order issued from Finance (HRM.VII) Department from time to time, in the following proformas;
- Proforma VI - Home Guards (280/282)
 - Proforma VI(A) - Anganwadi Workers (280/283)
 - Proforma VI(B) - Village Revenue Assistants (280/286)
 - Proforma VI(C) - Daily Wage Employees (020/021)
 - Proforma VI(D) - Full Time Contingent Employees (020/021)
 - Proforma VI(E) - Part Time Contingent Employees (020/023)
 - Proforma VI(F) - Minimum Time Scale (020/024)
 - Proforma VI(G) -Junior Panchayat Secretaries (280/288)
- The Head of Departments/ Institutions are requested to make sure that the persons whose salary/ remuneration/ honorarium proposing under respective objective heads should submit the details of the persons together with the orders of the Government, failing which the Finance Department will not consider for allocation of the budget.
- ix) The number statements in respect of posts under respective major, minor and sub-heads of accounts in the proforma-I will be automatically filled from proforma-VII.
- x) The departments are requested to furnish the number of employees (cadre wise) employees who is expected join into the government service during the financial year 2024-25 against the newly sanctioned or vacant posts in the proforma-VIII in conformity with Finance (HRM) Department.

6. All heads of departments and other estimating officers are therefore requested to furnish the number statements in the proforma provided **on-line by 06.01.2024** at the latest to the concerned budget estimate sections (EBS) through finance department portal.

7. RECEIPTS:

7.1. According to para 13.8 of the budget manual, the HODs and other estimating officers should prepare budget estimates for receipts based on the existing rates of taxes, duties and fees etc., and no increase or reduction in such rates which has not been approved by the government should be proposed. The information shall be furnished in the enclosed **proforma-A.**

7.2 All the heads of departments and other estimating officers are requested to furnish proposals for revised estimates 2023-24 and budget estimates 2024-25 in respect of revenue receipts and loan receipts with which they are concerned by giving full details of targets fixed as per performance indicators for each department.

7.3 All the heads of departments may explore new base for improving their receipts and curb the leakages from bottom level to top by strict vigilance and improve the performance of the employees by fixing required personal performance indicators at each level.

8. Expenditure:

Establishment/Maintenance/Principal/Interest Expenditure:

As per G.O.Ms.No.1, Fin (BG) Department, dated: 02-01-2017, the following objective heads are classified into establishment/maintenance/principal/interest payment expenditure

Salary
010-011 -Pay
010-012- Allowances
010-013 -Dearness allowance
010-014 -Sumptuary allowance
010-015 –Interim relief
010-016 -House rent allowance
010-017 -Medical reimbursement
010-018 -Encashment of earned leave
010-019 -Leave travel concession
020 - Wages
020-021 - Daily wage employees
020-022 -Full time contingent employees
020-023 – Part time contingent employees
020-024 – Minimum time scale
290- Work charged establishment
290-291 -Pay
290-292- Allowances
290-293- Dearness allowance

290-294 -House rent allowance
290-295 -Medical reimbursement
290-296-Encashment of earned leave
290-297- Leave travel concession
290-298 Interim relief to work charged employees
Grants in aid towards salary
310-311 - Grants in aid towards salaries
Non salary
110-111 -Travelling allowance
110-112 - Bus warrants
110-113 - T.A/D.A to non official members
110-114 - Fixed travel allowances
110-115 - Conveyance allowance
110-116 -Travelling allowance to work charged employees
120 -121 – Foreign travel expenses
120-122- T.A/D.A to non-official members
130-131 - Service postage, telegram and telephone charges
130-132 - Other office expenses
130-133- Water charges
130-134 - Hiring of private vehicles
130-135- Electricity charges
140-141- Rents and rates
140-142- Taxes
200- Other administrative expenses
240- Petrol, oil and lubricants
280-281 - Pleaders fees
280-282 - Payment to home guards
280-283 - Payments to anganwadi workers
280-285 - Sanitation services
280-286 - Payments to village revenue assistants
280-288 - Payments to junior panchayat secretaries
300- Other contractual services
300-301- Contract appointments
300-302- Outsourcing engagements
300-303- Activity engaged on outsourcing
300-304- Salaries of contract/outsourcing salaries under grants-in-aid institutions
300-305- Salaries of contract/outsourcing salaries under other grants-in-aid institutions
300-306- Professionals engaged for specific activities
510-511 - Maintenance of office vehicles
Maintenance
270-271 - Other expenditure
270-272 - Maintenance
270-275 - Buildings
270-278 - Emergency repairs
800-807 - User charges- maintenance
Subsidies & other grants

310-313-Per capita grants
310-318-Obsequies charges
2049- Interest payments
2071-Pensions
Others
001- Loans to Govt., servants, institutions, adjustments to fund accounts
002- Loans to Govt., servants, institutions, adjustments to fund accounts
040-041 - Pensions
040-042 - Gratuities
320- Contributions
450-Interest
560- Repayment of borrowings
630-631 - Inter account transfers

9. The expenditure referred to the above objective heads shall be treated as establishment expenditure. The heads of the department and other estimating officers should prepare the revised estimates 2023-24 and budget estimates 2024-25 through the online in PROFORMA-R1.

Scheme Expenditure:

10. The following objective heads have been classified as schemes expenditure

Objective Head
Non-Salary
160-Publications
210-211 -Materials
210-212- Drugs and medicines
220- Arms and ammunition
230- Cost of ration/diet charges
250- Clothing and tentage
260- Advertising and publicity
280-284- Other payments
410- Secret service expenditure
500- Other charges
500-501 - Compensation
500-502-Transport facility
500-503-Other expenditure
500-504 - Cosmetic charges
510-Motor vehicles
510-512- Purchases of motor vehicles
520-Machinery and equipment
520-521- Purchases
520-522- Tools and plant
520-523- Deduct-receipts & recoveries towards maintenance
610-Depreciation
800-801 - User charges- other expenditure
800-802 - User charges-transport facility
800-803 - User charges -travelling allowances

800-804 - User charges- utility payments
800-805- User charges- other office expenses
800-806- User charges -advertisements, sales and publicity
800-808-User charges- other payments
800-810-User charges -other administrative expenses
800-811-User charges-materials and supplies
800-812-User charges -petrol, oil and lubricants
800-814-User charges-purchases
800-815-User charges publications
Maintenance
270-274 HTCC charges
Subsidies& Other Grants
310-312-Other grants-in-aid
310-314- Seignorage grant
310-315 - F.C grants
310-316-Maintenance grant
310-317 - Exgratia payments (accidental death/compassionate)
310-319- Grants for creation of capital assets
330-Subsidies
340- Scholarships and stipends
800-809 - User charges-other grants-in-aid
800-813 - User charges -scholarships and stipends
Others
050-Rewards
150-Royalty
530-Major works
530-531-Other expenditure
530-532-Lands
530-533-Buildings
530-535-Price adjustment
540-Investment
640-Write off and losses

11. The expenditure referred to the above objective heads shall be treated as scheme expenditure. The heads of the department and other estimating officers should prepare the revised estimates 2023-24 and budget estimates 2024-25 through online in PROFORMA-R2.

Revised Estimates 2023-24:

12. All the heads of the department/estimating officers are requested to furnish revised estimates 2023-24 in the existing proforma only i.e. R1 for establishment expenditure and R2 for scheme expenditure. **No increase in RE 2023-24 shall be allowed.**

Budget Estimates 2024-25:

13. All the heads of departments/estimating officers are requested to furnish budget estimates 2024-25 in the proforma annexed to this orders i.e. R1 for establishment / maintenance / principal interest expenditure and R2 for schemes expenditure. Further keeping in view of changes in priorities of the government,

head of the departments/ estimating officers are requested to analyze the schemes critically and also relevance/ necessity to continue the schemes.

New Schemes:

14. In the case of new schemes introduced during the year, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provisions proposed to the budget estimates of the year, it should be clearly stated in the 'Remarks' column whether it has been sanctioned by the **competent authority** and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case (proforma-R3 for establishment / maintenance /principle/interest expenditure - R4 scheme expenditure).

Spill Over Commitments:

15. All the public works departments are requested to furnish the scheme wise spill over commitments as on 31-12-2023 in proforma-R5. All the spillover commitments should be formulated with the greatest care and accuracy and also based on actual requirements only.

Engineering Works Departments:

16. All the public works departments are requested to furnish the agreement wise details of all ongoing works in Proforma R6 and all so status of works sanctioned over the years in proforma R8.

Central / State Sector Schemes :

17. All the heads of the department/ estimating officers are requested to furnish full details like year wise expenditure, year wise beneficiaries, official website hosting address etc., of the scheme being implemented by the Government from the formation of Telangana State as per the proformas (R9(A) & R9(B)) annexed to this orders.

Loans / Debts of all Corporations/ Special purpose vehicles :

18. All the heads of the department/ corporations/ special purpose vehicles / autonomous bodies are requested to furnish the loans raised from 2.6.2014 to 30th December, 2023 as per the proformas (R10(A) to R10(D)) annexed to this orders. Government is committed to maintain transparency in governance, hence any omission/ deviations in this regard shall be viewed seriously.

Centrally Sponsored Schemes:

19. With a view to utilize as many grants from the Government of India as possible, all the departments are requested to identify the relevant Centrally Sponsored Schemes (CSS) which could be implemented in the State and take the necessary steps to implement such identified feasible schemes for the financial year 2024-25. The details pertaining to tentative allocation for the State under the scheme by the Government of India and the corresponding State's share should be entered in Proforma R4 (Expenditure for New Schemes)

CSS Under Single Nodal Agency (SNA):

The departments implementing CSS under Single Nodal Agency (SNA) mechanism should specifically mention the tentative allocation for the State under the scheme by the Government of India and the corresponding State's share in Proforma R2 (Expenditure for Schemes). If any top-up amount in addition to CSS & MSS proposed by the State Government under a scheme, the top-up portion should be proposed under Group Sub Head 25.

CSS Under SNA-SPARSH:

The departments implementing the CSS under SNA-SPARSH mechanism and any other schemes which may be notified in the future, the departments concerned are requested to adhere to the procedure as laid down in the OM F.No.1(27)/PFMS/2020, dated:13.07.2023 issued by Department of Expenditure, Ministry of Finance, Government of India and adhere to the following guidelines;

- i. Central share and State's share under the scheme shall be budgeted in the same head of account with Group Sub Head – 12.
- ii. The departments shall ensure that Centre : State funding ratio is uniform for all components in a scheme. In case of components with different funding ratios, the relevant components may be treated as a separate scheme(s) and new head of accounts would have to be opened.
- iii. Operation of Grant-in-Aid object heads shall not be allowed as the funds will directly be transferred from CF to the concerned vendor/beneficiary.
- iv. Relevant head of accounts with appropriate detailed and sub-detailed heads will be created as per the expenditure requirement in the scheme (Salaries, Works, Other expenditure etc.).

FRBM Rules, 2006:

20. As per the provision laid down in FRBM Act, all the heads of departments and estimating officers has to furnish certain information in the prescribed proforma appended to this order along with the budget estimates **invariably as these statements have to be presented to the legislature as per FRBM Rules 2006.**

21. As per rule 6(1) of FRBM Rules, 2006 the state government shall at the time of presenting the budget make following disclosures as required under section 10 of FRBM Act 2005.

- (i) Form D-7 Statement of assets (**proforma-D**).
- (ii) Form D-8 Tax revenues raised but not realized (**proforma-E**).
- (iii) Form D-9 Statement of miscellaneous liabilities outstanding (**proforma-F**).

General Instructions:

22. The attention of estimating officers is invited to the following special points:

- (i) **Date of submission of estimates:** All estimates should be submitted to the administrative departments of secretariat concerned through on-line not later than **09.01.2024**. The administrative departments of secretariat shall forward the estimates with their comments to the finance department by **11.01.2024** at the latest. Experiences have

shown that in spite of clear instructions, the budget proposals in most of the cases are sent very late. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to. If estimates are received after **11.01.2024**, finance department will not be able to intimate any changes made in the estimates of departments as there will not be sufficient time for considering representations against changes effected by this department.

- (ii) **Contract Appointments:** In spite of repeated instructions head of departments are proposing additional funds towards salaries of various categories. Hence, the heads of departments / estimating officers shall ensure that sufficient provisions are made under the detailed head 301 contract appointments, 302 outsourcing engagements, 303 activity engaged on outsourcing basis, 304 salaries of contract/outsourcing salaries under grants-in-aid, 305 salaries of contract/outsourcing salaries under other grants-in-aid and 300-306- professionals engaged for specific activities (earlier claimed under 280/284). The heads of departments / estimating officers are requested to furnish the relevant orders issued by the competent authority for engaging the persons/activity on contract/ outsourcing basis while proposing provision in the budget. They shall also furnish calculation sheet consisting of rate of contract, period of contract, number of persons engaged on contract/outsourcing and the total amount required towards payment of remuneration in respect of each sanction order based on which they are proposing provision in the budget.
- (iii) **Provisions under grants-in-aid:** Particulars, as per para 13.12. 1 of the budget manual, should invariably be furnished while sending the estimates. Statement showing details of charges and income of the institution receiving grants-in-aid for the previous years should also be furnished. While furnishing the estimates under grants-in-aid, the heads of departments and other estimating officers are requested to open the sub-detailed heads "311-grants-in-aid towards salaries", "312-other grants-in-aid", "300-304 salaries of contract/outsourcing salaries under grants-in-aid institutions", "300-305 salaries of contract/outsourcing salaries under other grants-in-aid institutions" and "**300-306- Professionals engaged for specific activities**" and provide the amounts separately under the above sub-detailed heads of account.
- (iv) **No salaries shall be permitted under "310-312" under any circumstances, if it is noticed by the government disciplinary actions will be initiated against the DDO and respective officers.**
- (v) The sub detailed head under 140 rents, rates and taxes is re-classified as 141- rents, rates and 142-taxes. Hence, all the heads of the departments and other estimating officers are requested to give proper attention while proposing estimates under 141-rents, rates and 142- taxes.

- (vi) **Scrutiny of estimates by the administrative department of secretariat:** The administrative departments of secretariat are requested to scrutinize the estimates of the departments under their control and forward to this department with their comments thereon. The object of examination by the administrative departments is to detect excessive or inadequate provision in the budget estimates which they are in a position to do in a better way in view of their more intimate knowledge of working of the departments under their administrative control.
- (vii) **Furnishing of bank accounts:** In respect of bank accounts, all departments are requested to furnish/update the information in proforma R7 and such information should tally with updated information in bank deposits portal as ordered in G.O.Ms.No.18, Finance (TFR) Department, dated: 21.02.2022.

23. All heads of departments and other estimating officers are requested to furnish the budget estimates in the proforma provided on-line by 09.01.2024 at the latest to the concerned budget estimate sections (EBS) through finance department portal. Failing, in which submission of all proformas, finance department will not provide budget and also will not responsible consequences for non-funding of any scheme.

24. **Special points:** The attention of all secretariat departments, head of the departments and estimating officers are invited to the following special points:

- Avoid speculative estimations or over / under projections. It should be as per actual requirements only.
- Rationalize the grants-in-aid expenditure relating to the departments.
- All establishment expenditure to be consolidated for each department.
- Projections for maintenance, office establishment-vehicles, rents, water and electricity, office stationary-outsourced services, welfare and subsidy programs, etc., shall be as per the actual needs only with proper justification.

25. **On-Line Submission:** BE 2024-25 sought for through this order shall be furnished by all departments through online only. All heads of departments and other estimating officers are requested to visit finance department web-site on the internet using the [URL:https://ifmis.telangana.gov.in](https://ifmis.telangana.gov.in) and "click" on the web-link "for budget 2024-25" provided in the home-page. Then follow the steps given below:

- This link will open "IFMIS portal" web-page from **02.01.2024**.
- Please log-in using the user-ID and password. Please enter them correctly and log-in into application.
- A menu item "budget proposals 2024-25" is displayed in the menu bar.
- Select the respective establishment / maintenance / principal / interest expenditure and schemes expenditure along with concerned head of accounts and enter the data.
- Saving of data can be done at any point of time using 'SAVE' button.

- All formats of establishment / maintenance / principal / interest expenditure and schemes expenditure needs to be filled in by the HoDs / secretariat departments.
- After completion of entries final submission to finance department can be done using 'Final Submit' in the menu bar and using the appropriate menu items.
- Deletion of entries can be done before final submission.
- After final submission no more deleting / editing is allowed.
- Any further instructions can be seen on-line.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

K. RAMAKRISHNA RAO

SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

All Heads of Departments and Estimating Officers.

All Departments of Secretariat.

The Registrar General, High Court to the State of Telangana.

The Secretary to Governor, Raj Bhavan, Hyderabad.

The Registrar, Lok-Ayukta, Hyderabad.

The Secretary, Telangana state Public Service Commission, Hyderabad.

Copy to:

All Sections of Finance Department.

General Administration (I&PR) Department.

SF/SCs.

//FORWARDED::BY ORDER//

SECTION OFFICER

EXPENDITURE FOR ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST EXPENDITURE

Demand No. _____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major-head, Sub-Major head, Minor-head, Sub-head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Justification
(1)	(2)	(3)	(4)	(5)

EXPENDITURE FOR SCHEMES

Demand No. _____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Sub head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25	Justification
(1)	(2)	(3)	(4)	(5)

NEW ESTABLISHMENT/MAINTENANCE/PRINCIPAL/INTEREST EXPENDITURE

Demand No. _____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2024-25	Justification
(1)	(2)	(3)

Details

S.H. (XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

EXPENDITURE FOR NEW SCHEMES

Demand No. _____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Group head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2024-25	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.

Note: Indicate G.O. Number and date of the new scheme sanctioned.

SPILL OVER COMMITMENTS

Demand No. _____

Name of the HOD :

Name of the Scheme :

(Amount in Lakhs)

Major head, Sub-Major head, Minor head, Detailed head and Sub-detailed Head of Appropriation	Budget Estimates 2023-24	Spill over Commitment As on 31.12.2023	Justification
(1)	(2)	(3)	(4)

Agreement Details - Proforma-R6

(Rupees in Lakhs)

1	2	3	4	5	6	7	8	9	10	Funding Agency		12	13	14	15	16	17	Balance amount required to complete		Administration Sanction		
										Funding Agency Share (%)	State Share (%)							Funding Agency Share	State Share (GoTS in Rs)	Number	Date	Amount
DDO Code	Budget 2023-24	Name of the Work	Agreement Amount	Agreement Number & Date	Agreement concluding Authority/Office	Name of Contractor	Completion date as per agreement	Expected completion date	Head of Account			Agreement caters to delivery of	Nature of Work	Contract Category	Physical Progress of the work	Amount paid	Amount to be paid					

* Existing data will be displayed update the information wherever required.

Proforma-R7

Proforma for operation of Bank Accounts																
(Rs in Lakhs)																
S.No	Secretariat Administrative Department	HOD/ Unit Office/ Corporation/ Society/ Institution/ Committees/ Amcs, Etc.	Sources of fund (Govt/GIA/GOI Scheme/ Own revenue/ Others	Name & Number of the DDO (If Not Applicable, Write NA)	Account Name	Account Number	Account Address	Branch	IFSC	Type Of Account (Rs. In Lakhs)			Total Amount (Rs in lakhs)	Interest Accrued during the last Financial year	Total amount available	Remarks
										Saving A/C	Current A/C	Fixed Deposit				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Proforma-R8

(Rs in Lakhs)

S.No	Name of the Work	Administrative Sanctioned		Status of the Work		If Grounded, value of work done		
				Grounded	Not Grounded	Value of work done	Bills paid so far	Pending bills
		Year	Amount					
1	2	3	4	5	6	7	8	8

Proforma-R9(A)

BENEFICIARY ORIENTED SCHEME

Name of the Department:

(Rs.in crore)

1	Scheme Description	
2	Beneficiary categories	
3	Funded by (State / CSS), if CSS	
3(a)	Central Share	
3(b)	State share	
4	Objective / Outcome	
5	Scheme Outlay 2024-25	
6	Year of Launch	
7	No.of Beneficiaries projected for 2024-25	
8	Official website address	
9	Remarks:	

Physical & Financial Achievements:

Sl. No.	Year	Physical Target Achieved	Expenditure incurred
1	2014-15		
2	2015-16		
3	2016-17		
4	2017-18		
5	2018-19		
6	2019-20		
7	2020-21		
8	2021-22		
9	2022-23		
10	2023-24 upto 31.12.2023		

PROFORMA-R9(B)

NON-BENEFICIARY ORIENTED SCHEME

Name of the Department:

(Rs.in crore)

1	Scheme Description	
2	Funded by (State / CSS), if CSS	
2(a)	Central Share	
2(b)	State share	
3	Objective/ Outcome	
4	Proposed for 2024-25	
4(a)	Establishment expenditure	
4(b)	Scheme expenditure	
4(c)	Complimentary / extra budgetary resources	
5	Projected Outcomes	
6	Process/ Timeliness	
7	Official website address	
8	Remarks/ Risk factor	

Physical & Financial Achievements:

Sl. No.	Year	Physical Target Achieved	Expenditure incurred
1	2014-15		
2	2015-16		
3	2016-17		
4	2017-18		
5	2018-19		
6	2019-20		
7	2020-21		
8	2021-22		
9	2022-23		
10	2023-24 upto 31.12.2023		

PROFORMA-R10(A)
OFF-BUDGET BORROWINGS

LOAN DETAILS (As on 31.12.2023)

1. Name of the Corporation / SPV / Institution :
2. a) Government Guaranteed loans raised by SPVs but are serviced by Government /
b) Government Guarantee loans which are raised by SPVs and serviced by them /
c) Non-Guaranteed Loans which are raised and serviced by SPVs/ Corporations / Institutions :
3. Lending Agency / Bank / Institution :
4. Purpose of Loan :
5. Guaranteed amount (Rs.in crore) : Rs.
6. Amount Counter Signed-Deed : Rs.
7. Loan sanctioned (Rs.in crore) : Rs.
of which, IDC (Rs.in crore) : Rs.
8. Loan disbursed (Rs. in crore) : Rs.
of which, IDC (Rs.in crore) : Rs.
9. Tenure (Months / Years) :
10. Moratorium if any (Months / Years) :
11. Loan sanction proceedings No. & date :
12. Amount drawn schedule:

(In Rupees)

Sl. No.	Date	Amount drawn	IDC, if any	Rate of Interest	Remarks
1					
2					

13. Principal repayment schedule:

(In Rupees)

Sl. No.	Month / Date	Schedule principal Amount	Actual amount paid	Remarks
1				
2				

14. Loan interest payment schedule:

(In Rupees)

Sl. No.	Month / Date	Schedule interest Amount	Actual interest paid	Remarks
1				
2				

Proforma-R10(B)

Government Guaranteed loans raised by SPVs but are serviced by Government

Name of the Corporation:

Name of the Secretariat Department:

(In Rupees)

Sl. No.	Name of the Bank / Institution	Guaranteed amount	Loan sanctioned	Loan disbursed	Rate of Interest	Repayment schedule (monthly / quarterly / half yearly / annually)	Interest paid upto Dec- 2023	Principal paid upto Dec- 2023	Outstanding loan as on 1.1.2024	Next 3 months projected Interest / Principal (from Jan- 24 to March-24) including unpaid amount			2024-25 projected			Remarks
										Interest	Principal	Total	Interest	Principal	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1																
2																
3																
4																
5																
	Total															

Proforma-R10(C)

Government Guarantee loans which are raised by SPVs and serviced by them

Name of the Corporation:

Name of the Secretariat Department:

(In Rupees)

Sl. No.	Name of the Bank / Institution	Guaranteed amount	Loan sanctioned	Loan disbursed	Rate of Interest	Repayment schedule (monthly / quarterly / half yearly / annually)	Interest paid upto Dec- 2023	Principal paid upto Dec- 2023	Outstanding loan as on 1.1.2024	Next 3 months projected Interest / Principal (from Jan- 24 to March-24) including unpaid amount			2024-25 projected			Remarks
										Interest	Principal	Total	Interest	Principal	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1																
2																
3																
4																
5																
	Total															

Proforma-R10(D)

Non-Guaranteed Loans which are raised and serviced by SPVs/ Corporations / Institutions

Name of the Corporation:

Name of the Secretariat Department:

(In Rupees)

Sl. No.	Name of the Bank / Institution	Loan sanctioned	Loan disbursed	Rate of Interest	Repayment schedule (monthly / quarterly / half yearly / annually)	Interest paid upto Dec-2023	Principal paid upto Dec-2023	Outstanding loan as on 1.1.2024	Next 3 months projected Interest / Principal (from Jan-24 to March-24) including unpaid amount			2024-25 projected			Remarks
									Interest	Principal	Total	Interest	Principal	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1															
2															
3															
4															
5															
	Total														

RECEIPTS

Name of the HOD :

Administrative Department of Secretariat :

(Rupees in Lakhs)

Major head, Sub-Major head, Minor head, Sub-head and Detailed Head of Account	Budget Estimates 2023-24	Revised Estimates 2023-24	Budget Estimates 2024-25
(1)	(2)	(3)	(4)

**PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND
ACHIEVEMENTS**

Name of the HOD _____ :

Administrative Department of Secretariat :

Name of the Scheme	Physical Targets Achieved	Physical Targets Proposed		Remarks
	2022-23	2023-24	2024-25	

FORM D-7
/ See rule 6 /

STATEMENT OF ASSETS

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. Cr).	Book Value (Rs. Cr)	Book Value (Rs. Cr.)
Financial Assets: Loans and advances Loans to Local Bodies Loans to companies Loans to others Equity Investment Shares Bonus shares Investments in Govt dated securities / Treasury Bills Investments in 14-day Intermediate Treasury Bills Other Financial investments (please specify) Total			
Physical assets: Land Building- Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment Vehicles Total			

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be Book-value, i.e. acquisition cost netted for depreciation/impairment.

FORM D-8

/See rule 6/

TAX REVENUES RAISED BUDGET NOT REALISED

(Principal taxes)

(As at the end of the reporting year)

Major Head	Description 11	Amount under disputes (Rs.Crore)					Amount not under disputes (Rs. Crore)					Grand Total
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10	Over 10 years	Total	Over 1 year less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and Capital Services											
	Land Revenue											
	Stamps and Registration Fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											
	State Excise											
	Taxes on Vehicles											
	Other Taxes											
	TOTAL											

Note: Reporting year refers to the second year proceeding the year for which the annual financial statement and demands for grants are presented.

Form D-9
/See rule 6/

Statement of Miscellaneous Liabilities: Outstanding

(Rs. in Crores)

	Outstanding Amounts
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

* The outstanding amount pertains to the end-March position for the year before the current year.

PROFORMA FOR FURNISHING OF BUDGET ESTIMATES FOR MINOR WORKS AND MAJOR WORKS

1. MINOR WORKS

(Rupees in lakhs)

Description of Work	Estimated cost	Expenditure to the end of previous year	Budget Estimate 2024-25	Remarks (whether sketch plans and approximate estimates have been prepared and approved by competent authority)
1	2	3	4	5
	Rs.	Rs.	Rs.	

2. MAJOR WORKS

(Rupees in lakhs)

Name of Work	Estimated cost	Expenditure to end of previous year	Budget Estimate of current year	Revised Estimate of Current year	Budget estimate of ensuring year	Remarks
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	

**NUMBER STATEMENT
PROFORMA –I (010-Salary)**

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item	Total No. of Employees	Pay	Allowances	DA	Sumptuary Allowance	Interim Relief	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
			010/011	010/012	010/013	010/014	010/015	010/016	010/017	010/018	010/019	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Establishment – Permanent (Non-Gazetted Post wise)											
2												
3	Establishment – Temporary (Non-Gazetted Post wise)											
4	TOTAL (A)											
	Officers – Permanent (Gazetted Post wise)											
	Officers – Temporary (Gazetted Post wise)											
	TOTAL (B)											
	GRAND TOTAL (A+B)											

* The estimating officers/HODs shall not include the vacant posts in Number Statements and in estimates for salaries.

**NUMBER STATEMENT
PROFORMA –II
GRANTS-IN-AID TOWARDS SALARIES (310/311)**

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :

Major Head :

Sub-Major Head :

Minor Head :

Group sub Head :

Sub Head :

(In Rupees)

Sl. No.	Name of the Employee	Designation	Pay	Allowances	DA	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	TOTAL GRAND TOTAL									

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer- Per Employee/Per Year.

**NUMBER STATEMENT
PROFORMA –III**

WORK CHARGED ESTABLISHMENT IN ENGINEERING DEPARTMENT (290/ WORK CHARGED ESTABLISHMENT)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(In Rupees)

Sl. No.	Name of the Employee	Employee ID	Pay	Allowances	DA	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	IR	Total
			290/291	290/292	290/293	290/294	290/295	290/296	290/297	290/298	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	TOTAL GRAND TOTAL										

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer-Per Employee / Per Year

**NUMBER STATEMENT
PROFORMA –IV**

CONTRACT SERVICES (300/301)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(In Rupees)

Sl. No.	Name of the Employee	Designation / Category	G.O. No and Date for appointment on contract	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(A)**

OUTSOURCING SERVICES (300/302)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(B)**

Activity Services on Outsourcing (300/303)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(C)**

Remuneration of contract/outsourcing services engaged in Grants-In-Aid Institutions (300/304)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(D)**

Remuneration of contract/outsourcing Services engaged in Other Grants-In-Aid Institutions (300/305)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(E)**

Professionals engaged for specific activities (300/306)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL GRAND TOTAL					

**NUMBER STATEMENT
PROFORMA –IV(F)**

OUTSOURCING OF SANITATION ACTIVITY (280/285)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Group sub Head :
Sub Head :

(Rs. in Lakhs)

Sl. No.	Item/ Category	No. of posts outsourced through Agencies - Category wise	G.O. No and Date for appointment on outsourcing	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons X monthly remuneration X 12 months)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	TOTAL					
	GRAND TOTAL					

PROFORMA – V

APPENDIX-A

Strength 2023-24	Strength 2024-25	Permanent	Temporary	HEAD OF THE DEPARTMENT		
				Total No. of Posts	Name of the Post	Scale of Pay allowed to the post (RPS 2020)

NUMBER STATEMENT
PROFORMA –VI
Payments to Home Guards (280/282)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Homeguard	Remuneration per month for each Homeguard	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each Homeguard (Name and Honorarium details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT
PROFORMA –VI(A)
Payments to Anganwadi Workers (280/283)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Anganwadi Worker	Remuneration per month for each Anganwadi Worker	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL GRAND TOTAL			

* Details of each Anganwadi Worker (Name and Honorarium details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT
PROFORMA –VI(B)
Payments to VRAs (280/286)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the V.R.A	Remuneration per month for each V.R.A	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL GRAND TOTAL			

* Details of each V.R.A (Name and Honorarium details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT
PROFORMA –VI(C)
Payments to Daily Wage Employees (020/021)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Employee	Remuneration per month for each employee	Total Amount required for the year for each employee for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT
PROFORMA –VI(D)
Payments to Full Time Contingent Employees (020/022)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Employee	Remuneration per month each employee	Total Amount required for the year for each employee for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL GRAND TOTAL			

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT
PROFORMA –VI(E)
Payments to Part Time Contingent Employees (020/023)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Employee	Remuneration per month for each employee	Total Amount required for the year for each employee for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT
PROFORMA –VI(F)
Payments to Minimum Time Scale Employees (020/024)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the Employee	Remuneration per month for each employee	Total Amount required for the year for each employee for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL			
	GRAND TOTAL			

* Details of each employee (Name and pay details as per the statement) in each category shall be filled by the estimating Officer.

NUMBER STATEMENT
PROFORMA –VI(G)
Payments to JPSs (280/288)

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub Head :
No. of posts sanctioned :
G.O. No. and Date :
No. of Persons engaged :

(In Rupees)

Sl. No.	Name of the J.P.S	Remuneration per month for each J.P.S	Total Amount required for the year for each person for full year (Monthly remuneration X 12)	Remarks
(1)	(2)	(3)	(4)	(5)
	TOTAL GRAND TOTAL			

* Details of each J.P.S (Name and Honorarium details as per the statement) in each category shall be filled by the estimating Officer.

**NUMBER STATEMENT
PROFORMA –VII**

G.O.Ms.No. _____ Finance (HRM) Department, dated. _____

Estimating Officer :

Major Head :

Sub-Major Head :

Minor Head :

Group sub Head :

Sub Head :

(In Rupees)

Sl. No.	DDO Code	Employee ID	Employee Name	Desig natio n	Gazette d / Non- Gazette d	Against posts of Permanen t/Tempor ary	Pay	Allowance	DA	Sumptuary Allowance	Interim Relief	HRA	Medical Reimbur sement	Encashm ent of Earned Leave	Leave Travel Conces sion	Total
							010/01 1	010/012	010/01 3	010/014	010/01 5	010/01 6	010/017	010/018	010/01 9	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

* Per Employee / Per Year

PROFORMA – VIII
(Expected New Recruitments During 2024-25)

(Rs.in Lakhs)

Sl.No.	Post –Category	Number of Posts	Total Salary for the year 2024-25	Remarks